SCOTTISH STATUTORY INSTRUMENTS

2025 No. 341

CHARITIES

The Charities Accounts (Scotland) Amendment Regulations 2025

Made - - - - *6th November 2025*

Laid before the Scottish Parliament *10th November 2025*

Coming into force in accordance with regulation 1(2) and (3)

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 44(4) and (5) and 103(2) of the Charities and Trustee Investment (Scotland) Act 2005(**a**) and all other powers enabling them to do so.

Citation and commencement

1.—(1) These Regulations may be cited as the Charities Accounts (Scotland) Amendment Regulations 2025.

(2) Subject to paragraph (3) these Regulations come into force on 1 January 2026.

(3) Regulation 3(3)(a), (5)(b) and (c), and (6)(d) come into force on the day on which section 10(2)(a) of the Charities (Regulation and Administration) (Scotland) Act 2023(**b**) comes into force.

Application

2. The amendments made by regulation 3(2), (4), (5)(a), (6)(a) and (7) do not apply to any accounts covering a financial year which begins before 1 January 2026.

Amendment to the Charities Accounts (Scotland) Regulations 2006

3.—(1) The Charities Accounts (Scotland) Regulations 2006(**c**) are amended in accordance with paragraphs (2) to (9).

(2) In regulation 1(2) (interpretation), for the definition of "the SORP" substitute—

> ""the SORP" means the Statement of Recommended Practice entitled "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard

(**a**) 2005 asp 10.
(**b**) 2023 asp 5.
(**c**) S.S.I. 2006/218; as amended by S.S.I. 2007/136, S.I. 2008/948, S.S.I. 2010/287, S.S.I. 2014/335, S.S.I. 2015/153, S.S.I. 2016/76, S.S.I. 2017/284, S.S.I. 2018/344, and S.S.I. 2019/393.

applicable in the UK and Republic of Ireland (FRS 102) (October 2025)", published by the Charity Commission for England and Wales, London, in 2025(**a**);".

(3) In regulation 5 (submission of statement of account to OSCR)—

(a) after each occurrence of "account" insert "and independent report on accounts",

(b) in paragraph (2), after "statement" insert "of".

(4) In regulation 6(1) (consolidated accounts), for "£500,000" substitute "£1,000,000".

(5) In regulation 10 (annual audit of statement of account)—

(a) in paragraph (1), for each occurrence of "£500,000" substitute "£1,000,000",

(b) in paragraph (4), for the words before sub-paragraph (a) substitute "In making an independent report on accounts in respect of the audit of the statement of account, the auditor must ensure that the report—",

(c) in paragraph (5), for "auditor's report for the purposes of paragraph (4)" substitute "independent report on accounts".

(6) In regulation 11 (independent examination of statement of account)—

(a) in paragraph (1), for "£500,000" substitute "£1,000,000",

(b) in paragraph (2)(a), omit head (v),

(c) in paragraph (2)(a)(ix), for "the Institute of Chartered Secretaries and Administrators" substitute "the Chartered Governance Institute",

(d) in paragraph (3), for the words before sub-paragraph (a) substitute "In making an independent report on accounts in respect of the independent examination of the statement of account, the independent examiner must ensure that the report—".

(7) In regulation 14(3) (special case charities), for sub-paragraph (a) substitute—

"(a) the Statement of Recommended Practice: Accounting for further and higher education published by Universities UK, London, in 2025(**b**); and".

(8) After regulation 14 (special case charities), insert—

"Information not required in statement of account

15.—(1) Despite the generality of regulations 6, 7, 8, 9 and 14, those regulations do not require a charity to include in its statement of account any information which is—

(a) excluded from the charity's entry in the Register under section 3(4) of the 2005 Act, or

(b) subject to a dispensation under paragraph (4) (a "safety and security dispensation").

(2) A charity may apply to OSCR for a safety and security dispensation in relation to—

(a) the name and address of any person, or

(b) the address of any premises.

(3) An application under paragraph (2) must specify—

(a) the information which is to be the subject of the safety and security dispensation (the "relevant information"),

(**a**) The Charity Commission for England and Wales published the document on behalf of itself, the Charity Commission for Northern Ireland and OSCR (collectively referred to as "the SORP-making body"). The document is available at https://www.charitysorp.org/.

(**b**) ISBN 978-1-84036-535-1.

(b) the nature of the risk to the safety or security of any person or premises which might arise from the inclusion of the relevant information in a statement of account, and

(c) any other information which OSCR may require.

(4) OSCR must grant a safety and security dispensation if, on the application of the charity, OSCR is satisfied that the inclusion of the relevant information in a statement of account would be likely to jeopardise the safety or security of any person or premises.

(5) A safety and security dispensation granted under this regulation applies to any statement of account which both—

(a) relates to the charity which made the application under paragraph (2), and

(b) is sent to OSCR after the dispensation is granted but before the dispensation is revoked.

(6) OSCR must revoke a safety and security dispensation on the application of the charity.

(7) Chapter 10 of Part 1 of the 2005 Act (decisions, notices, reviews and appeals) applies to any decision of OSCR under paragraph (4) as that chapter applies to a decision referred to in section 71(b) of the 2005 Act (decisions).".

(9) In schedule 2 (receipts and payments - annual report requirements)—

(a) in paragraph 3, for "(unless" to the end substitute "(but see regulation 15 (information not required in statement of account)).",

(b) for paragraph 4 substitute—

"4. The name of any person that is a charity trustee on the date the annual report was approved by the charity trustees unless there are more than 50 charity trustees, in which case the names of 50 charity trustees is sufficient (but see regulation 15 (information not required in statement of account)).", and

(c) in paragraph (5), for ", unless" to the end substitute "(see also regulation 15 (information not required in statement of account)).".

SHIRLEY-ANNE SOMERVILLE
A member of the Scottish Government

St. Andrew's House
Edinburgh
6th November 2025

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Charities Accounts (Scotland) Regulations 2006 ("the principal Regulations"). They are made under powers in the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act").

The principal Regulations, amongst other things, require certain charities to prepare a statement of account in accordance with the methods and principles set out in a separate statement of recommended practice for charities (referred to as "the SORP" in the principal Regulations). In October 2025 a new statement of recommended practice was published. Regulation 3(2) updates the definition of the SORP to take account of that publication, which is available at https://www.charitysorp.org/. Regulation 3(7) makes a similar change in relation to the statement of recommended practice applicable to charities which are further and higher education institutions (ISBN 978-1-84036-535-1). Regulation 2 provides that these changes do not apply to accounts covering financial years beginning before 1 January 2026 (so the new statements of recommended practice are applicable to financial years beginning on or after that date).

The principal Regulations make provision about the audit or independent examination of the statements of account prepared by charities. Section 10(2) of the Charities (Regulation and Administration) (Scotland) Act 2023 ("the 2023 Act") amends section 44 of the 2005 Act to require charities to have an auditor or independent examiner prepare an independent report on accounts and to send a copy of that to OSCR. Regulation 3(3)(a) amends regulation 5 of the principal Regulations so that the time limit for a charity sending a copy of its statement of account to OSCR (not more than 9 months after the end of the charity's financial year) also applies to the sending of the associated independent report on accounts. Regulation 3(5)(b) and (c) and (6)(d) make other amendments reflecting the changes made by section 10(2) of the 2023 Act. Regulation 1(3) provides for these amendments to come into force when section 10(2)(a) of the 2023 Act does so.

Regulation 3(3)(b) corrects a typographical error.

Regulation 3(4) amends regulation 6(1) of the principal Regulations to increase the income threshold for the preparation of consolidated accounts from £500,000 to £1,000,000. This change applies to accounts covering financial years beginning on or after 1 January 2026 (see regulation 2).

Regulation 3(5)(a) amends regulation 10(1) of the principal Regulations to increase the audit income threshold (above which a charity must have its statement of account audited rather than independently examined) from £500,000 to £1,000,000. Regulation 3(6)(a) makes the corresponding change to regulation 11 of the principal Regulations (independent examination of statement of account). These changes apply to accounts covering financial years beginning on or after 1 January 2026 (see regulation 2).

Regulation 3(6)(b) and (c) update the list of organisations whose members may independently examine a charity's statement of account where that is prepared on a fully accrued accounts basis.

Regulation 3(8) inserts a new regulation 15 into the principal Regulations. The new regulation permits charities (in certain circumstances) to omit from their statement of account information which the principal Regulations would otherwise require to be included. It provides that a charity is not required to include in its statement of account any information that is excluded from the

charity's entry in the Scottish Charity Register by virtue of section 3(4) of the 2005 Act (names and addresses of trustees or principal office where inclusion would be likely to jeopardise the safety or security of any person or premises). It also provides a mechanism for OSCR to grant a "safety or security dispensation" which would permit the charity to omit the name and address of any person, or the address of any premises, where the inclusion of that information in a statement of account would be likely to jeopardise the safety or security of any person or premises (whether or not the same person or premises as are covered by the dispensation). This new regulation does not affect any requirement which arises other than under the principal Regulations.

Regulation 3(9) amends schedule 2 to remove specific provisions about exclusion of information where those are rendered obsolete by the general provision in the inserted regulation 15.

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